

**MARGER JOHNSON & McCOLLOM**

PROFESSIONAL CORPORATION

PATENT TRADEMARK AND COPYRIGHT LAW  
TECHNOLOGY LICENSING & LITIGATION

March 29, 2000

**RECEIVED**

**APR 05 2000**

**Group 2700**

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BOX DD

Assistant Commissioner for Patents  
Washington, D.C. 20231



Re: U.S. Patent Application No. 09/438,084  
**METHODOLOGY FOR TESTING SPREADSHEETS**  
Our Do. No.: 6954-2

Dear Examiner:

To help in considering the references cited in the Information Disclosure Statement, following are comments from the inventors identifying the articles that they consider most pertinent to the above-referenced application:

(Belli95)	Has technical pertinence.
(Cook99)	Shows effectiveness of our method.
(Duesterwald92)	Has technical pertinence.
(Gupta93)	Has technical pertinence.
(Laski83)	Has technical pertinence.
(Luo92)	Has technical pertinence.
(Panko96)	Shows that others consider this an unsolved problem.
(Pollock89)	Has technical pertinence.
(Rothermel97b)	Our own prior work upon which this builds.

Very truly yours,

MARGER JOHNSON & McCOLLOM, P.C.

A handwritten signature in cursive script, appearing to read "Ariel Rogson".

Ariel Rogson

ASR:drb  
Enclosures